

## Self-Gov - Accountancy, State Board of Accounting Regulation

### Description:

The Board regulates the professional conduct of public accountancy practitioners.

### Major Functions and Targeted Performance Standard(s) for Each Function:

1. Issue licenses and certificates to applicants who meet all requirements and conditions.
  - A. Issue original, renewal, reciprocal licenses and practice privileges to qualified CPA applicants.

Actual Results			
2000	2001	2002	2003
2,254	2,309	2,360	2,457
Projected Results			
2004	2005	2006	2007
2,460	2,480	2,500	2,500

- B. Issue license renewals to LPA's.

Actual Results			
2000	2001	2002	2003
44	44	43	41
Projected Results			
2004	2005	2006	2007
40	40	39	39

2. Administer uniform CPA examinations on a semi-annual basis.
  - A. Screen, notify, test, and issue grades to qualified CPA applicants

Actual Results			
2000	2001	2002	2003
785	449	334	390
Projected Results			
2004	2005	2006	2007
350	330	330	330

3. Control, regulate, and inform CPA's and LPA's.
  - A. Monitor 100% of active licensees for compliance with continuing Professional Education requirements.

Actual Results			
2000	2001	2002	2003
2,298	2,353	2,403	2,399
Projected Results			
2004	2005	2006	2007
2,346	2,365	2,384	2,384

- B. Register public accounting firms and monitor peer review compliance.

Actual Results			
2000	2001	2002	2003
681	669	668	662
Projected Results			
2004	2005	2006	2007
665	665	655	655

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C. Process, investigate, and respond to valid complaints against Idaho CPA's and LPA's.

Actual Results			
2000	2001	2002	2003
21	10	12	3
Projected Results			
2004	2005	2006	2007
10	10	10	10

D. Publish and distribute a quarterly agency newsletter.

Actual Results			
2000	2001	2002	2003
4	4	4	4
Projected Results			
2004	2005	2006	2007
4	4	4	4

### Program Results and Effect:

The Board regulates the professional conduct of practitioners of public accountancy through the adoption of rules and the enforcement of statutes. The Board strives to provide cost effective and efficient services that are relevant to the needs of the public. We promote the reliability of financial information and the protection of the economic welfare of the citizens of the state.

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